

VI Year-End Closing - YEC and YEO Processes

The automated year-end close (YEC) and year-end open (YEO) processes are the last system managed year-end processes in the annual cycle. This chapter describes the automated CALSTARS process for closing the old year and opening the new year and the actions required by agencies. YEC and YEO processes are performed in two steps and are discussed separately.

Agencies should not begin YEC until all of the year-end financial reports have been completed and have been verified as correct. Prior year management and accounting/budget office reports must also have been requested, received and verified as valid. ***After YEC is complete, prior year reports may no longer be requested.***

REVERTED APPROPRIATIONS

Before executing YEC, agencies must verify that no current year activity has been posted to reverted appropriation accounts (i.e., prior-prior year, etc).

Determine the reverted appropriation accounts by reviewing a current Appropriation Symbol Table listing. Review the current month (FM=**CM**) B03, Control Report of Appropriation Status, and the B04, Detail Report of Appropriation Status, to verify that no activity has been recorded. If postings have occurred, corrections must be *posted* before beginning the automated YEC process.

CONTINUING APPROPRIATIONS

Before executing YEC, agencies must review the D18 (PY) Report to verify that the agency intends to have all encumbrances for continuing appropriations shown on the report rolled to the new FFY.

All encumbrances for continuing appropriations (Reversion Indicator **2** or **9**) will automatically roll to the new FFY following the YEC process. If the agency does not want encumbrances for a specific appropriation to automatically roll to the new FFY, the Reversion Indicator in the Appropriation Symbol Table must be changed to **0** prior to running the YEC process. The D18 Report lists all encumbrances for continuing appropriations that will be rolled to the new FFY during the YEC process. See sample D18 Report in Exhibit VI-1.

EXHIBIT VI-1

CSTARD18 9990 (DEST: L1 CPT1) PY, ,0,0,0,1,
PRIOR FISCAL YEAR: 2000 0(ORG)***** 1(FUND) FUND(ALL)*****

***** RUN:02/14/01 TIME:06.01

DEPARTMENT OF AIR QUALITY
ENCUMBRANCES OF CONTINUING APPROPRIATIONS
AS OF 06/30/01

***** PAGE 1

FUND:	0679	AIR QUALITY FUND
ENACTMENT YR:	68	
REFERENCE:	601	
SCO TYPE:	D	DISBURSEMENTS (EXPENDITURES)
ACCT TYPE:	00	SCHEDULED ITEM
PROG/CAT:	10	
GENERAL LEDGER:	6150	ENCUMBRANCES

DOC NO /SFX FFY PG EL CMP TSK C OB DTL AO ORIGINAL DOCUMENT										ADJUSTMENTS		LIQUIDATIONS		PAYMENTS		BALANCE	
FUND	REF	A/S	REV	IND	FS	MD	INDX	PCA	PROJECT	SUBSIDRY	DOC DATE	CR DATE	LST	PROC	VENDOR NO/SFX	VENDOR NAME	
00PR9817	00	00	10	10	181			3-25-382		20,000.00		0.00			9,683.86-	9,683.86-	10,316.14
0679	601	850	2	D	1			00181	151000-00		00-11-05	01-05-10	0000002241-00	CSUS FOUNDATION			
00PR9824	00	00	10	10	191			3-29-433		95,567.00		0.00		79,549.00-	79,549.00-		16,018.00
0679	601	850	2	D	1			00191	151000-00		00-07-01	00-07-16	01-05-04	0000010417-00	BERKELEY PLANNING ASSOC		
00PR9827	00	00	10	30	321			3-25-382		33,279.00		10,000.00		18,207.66-	18,207.66-		25,071.34
0679	601	850	2	D	1			00321			00-07-16	00-08-24	0000010436-00	UNIVERSITY OF CALIFORNIA/DAVIS			
00CSCI02	00	00	10	10	181			3-29-433		7,000.00		0.00		5,132.16-	5,132.16-		1,867.84
0679	601	850	2	D	1			00181	151000-00		00-07-01	00-07-16	00-09-03	0000009760-00	MONO COUNTY OFFICE OF EDUCATIO		
00CSCI03	00	00	10	10	181			3-29-433		7,000.00		0.00		5,064.25-	5,064.25-		1,935.75
0679	601	850	2	D	1			00181	151000-00		01-02-01	01-03-19	01-04-03	0000009418-00	SAN JOAQUIN COUNTY OF EDUCATIO		
00CSCI09	00	00	10	10	181			3-29-433		7,000.00		0.00		0.00	0.00		7,000.00
0679	601	850	2	D	1			00181	151000-00		00-07-12	00-07-16	00-07-16	0000010512-00	VOL CNTR RIVERSIDE COUNTY		
00CSCI10	00	00	10	10	181			3-29-433		2,000.00		0.00		1,903.55-	1,903.55-		96.45
0679	601	850	2	D	1			00181	151000-00		01-01-31	01-02-09	01-06-11	0000005012-00	CALIFORNIA RURAL LEGAL ASSITAN		
00CSCI13	00	00	10	10	181			3-29-433		3,271.34		0.00		0.00	0.00		3,271.34
0679	601	850	2	D	1			00181	151000-00		00-07-12	00-07-16	00-07-16	0000010398-00	YOLO CNTY DEPT/ALCOHOL/DRUG		
00CSCI14	00	00	10	10	181			3-29-433		7,000.00		0.00		0.00	0.00		7,000.00
0679	601	850	2	D	1			00181	151000-00		00-07-12	00-07-16	00-07-16	0000010531-00	VOL BUREAU OF FRESNO CNTY		
00CSCI15	00	00	10	10	181			3-29-433		7,000.00		0.00		0.00	0.00		7,000.00
0679	601	850	2	D	1			00181	151000-00		00-07-12	00-07-16	00-07-16	0000010550-00	VOLUNTEER CNTR SONOMA COUNTY		
000PCC05	00	00	10	10	181			3-29-433		5,500.00		0.00		4,950.00-	4,950.00-		550.00
0679	601	850	2	D	1			00181	151000-00		01-02-01	01-03-19	01-03-19	0000007917-00	VOLUNTEER CENTER		
95PDSCA0	05	98	10	10	181			3-29-433		23,500.00		0.00		0.00	0.00		23,500.00
0679	601	850	2	D	1			00181	151000-00		00-07-06	00-07-16	00-07-16	0000007917-00	VOLUNTEER CENTER		
*TOTAL G/L ACCOUNT 6150									218,117.34		10,000.00		124,490.48-	124,490.48-		103,626.86	

SET ORF, UNCLEARED COLLECTIONS, AND ALLOTMENT FILE PROCESSING INDICATORS

Depending on agency preferences, the following OC and AS Table system processing indicators may need to be changed before running the YEC process:

ORF FFY - The ORF FFY Indicator in the *new year* OC Table record is set as follows:

- N** - Do not increment the FFY/EY to the new FFY/EY on Office Revolving Fund documents (Fund 0998) during the automated YEC process. (A **blank** value is the same as **N**.)
- C** - Increment the FFY/EY to the new FFY/EY on Office Revolving Fund documents (Fund 0998) during the automated YEC process.

NOTE: If the Document Number/Suffix already exists in the new FFY, the old FFY document is not rolled to the new FFY.

UNCLEAR COLL FFY - The Uncleared Collections FFY Indicator in the *new year* OC Table record is set as follows:

- N** - Do not increment the FFY/EY to the new FFY/EY on Uncleared Collections documents (GLA 3730) during the automated YEC process. (A **blank** value is the same as **N**.)
- C** - Increment the FFY/EY to the new FFY/EY on Uncleared Collections documents (GLA 3730) during the automated YEC process.

NOTE: If the Document Number/Suffix already exists in the new FFY, the old FFY document is not rolled to the new FFY.

ALLOTMENT FILE PROCESSING - If allotments are used, the Allotment File Process Indicator in the AS Table must be set before executing YEC. This value should be the same for all AS Table records within a FFY. Agencies should also review open prior year AS records to insure this indicator is set properly. The values are:

- 1** - Carry forward allotment amounts equal to encumbrances remaining at year end.
- 5** - Carry forward allotment amounts equal to the unexpended amounts remaining at year end.
- 9** - Post inception-to-date and roll the allotment, encumbrance, expenditure and balance amounts forward.

A fourth Allotment File option is to discontinue carrying allotment balances forward into new years and discontinue posting information to prior year allotments. To use this option:

- ✧ Change the AS Table(s) - set the Allotment File Process Indicator to **blank** and the Allotment Object Level Indicator to **0**.
- ✧ Change the IC Table(s) - set the Allotment Organization Level Indicator to **0**.
- ✧ Change the PA Table(s) - set the Allotment Program Level Indicator to **0**.
- ✧ If the fund has a Fund Detail, set the Allotment Fund Level Indicator in the D23 Table to **0**.

WARNING 1: The allotment posting indicators in the four tables listed above should not be set until just before the agency initiates YEC (Run YEC Indicator = **C**). These indicators in the new FFY tables should be set **before** recording any transaction in the new year.

WARNING 2: If an agency uses the procedures outlined above before all year-end adjusting entries are posted, 'Document File No Match' problems may occur when posting transactions that affect the "Adjustments" column of the Document File reports. Transactions that affect the "Liquidations" column of the Document File reports are not affected.

APPROVAL TO PROCEED WITH YEC

No agency may begin the automated YEC process without clearance from the CALSTARS Hotline analyst. Before calling the CALSTARS Hotline, complete the Year-end Closing Checklist (Exhibit VI-2). Agencies may make a copy of Exhibit VI-2 for this purpose or may print copy from our web site at: www.dof.ca.gov/html/calstars/caldocs/optools/yeccloselist.doc. All items on the Checklist must be marked "Yes". Correct items marked "No" before requesting approval to begin the automated YEC process. The Hotline analyst will review the Checklist with the agency and approve the request to proceed, as appropriate. The agency then initiates YEC by setting the OC Table Run YEC Indicator to **C**. See Exhibit VI-3 for an explanation of the Run YEC Indicator values.

WARNING: Do not set the Run YEC Indicator to **C** until all of the year-end financial reports are completed and all of the CALSTARS year-end financial reports have been produced, validated and filed. After the Run YEC Indicator is set to **C**, year-end reports may no longer be requested through the Report Request Screen.

EXHIBIT VI-2
YEAR-END CLOSING CHECKLIST

Agency Name _____ Organization Code _____

Check the appropriate column. Your agency must correct all "NO" answers before YEC will be initiated. Discuss these items with the HOTLINE or the CALSTARS Analyst assigned to your agency, if needed.

Yes No N/A G01 Trial Balance

- | | | | |
|---|---|---|---|
| — | — | — | 1. The Federal Trust Fund contains NO Reimbursements (GLA 8100), unless scheduled in the Budget Act. True? |
| — | — | — | 2. Cost Allocation Clearing (GLA 6297) is zero in all funds. |
| — | — | — | 3. System Clearing (GLA 9998) is zero in all funds. |
| — | — | — | 4. Payroll Clearing (GLA 6201) is zero in all funds. |
| — | — | — | 5. All abnormal General Ledger account balances were verified. |
| — | — | — | 6. Claims-in-Process (GLA 3021) is zero in all funds. |
| — | — | — | 7. S01 Subsidiary General Ledger account balances equal the G01 Account balances. |
| — | — | — | 8. For Governmental Funds, all property is recorded by Fund Detail in the General Fixed Asset Group of Accounts, Fund 0997. |

B04 Appropriation Status

- | | | | |
|---|---|---|---|
| — | — | — | 9. The Clearing Account contains NO Reimbursement or Revenue postings. True? |
| — | — | — | 10. The Net Cost Allocation and SCO PFA Posted amounts are equal and show opposite signs for reverting appropriations. |
| — | — | — | 11. The Reserves, Accrued, and Cash (unremitted and in-transit) fields are zero for reverting appropriations. |
| — | — | — | 12. On the 'CM' fiscal period B03 and B04 reports, all fields are zero for reverting appropriations. (Any balances stop the closing process.) |

B06 Final Budget Report

- | | | | |
|---|---|---|---|
| — | — | — | 13. The CALSTARS B06 Report reconciles to Report No. 5, Final Reconciliation of Controller's Accounts with Final Budget Report. |
| — | — | — | 14. The expenditure balance is zero in the Clearing Account. |
| — | — | — | 15. No appropriation is overexpended after posting Budget Revisions/Executive Orders pending. True? |

D06 or D16 Document Report By Appropriation

- | | | | |
|---|---|---|--|
| — | — | — | 16. All reverting appropriation Accounts Receivable were reclassified to Accounts Receivable—Other (GLA 1319). |
| — | — | — | 17. All document report General Ledger Account balances agree with G01 Report General Ledger Account balances. |
| — | — | — | 18. The S01 Report Subsidiary File balances agree with Document File general ledger account balances. |

EXHIBIT VI-2 (Continued)

<u>Yes</u>	<u>No</u>	<u>N/A</u>	<u>FM 13 Reconciliations to SCO</u>
—	—	—	19. Reconciling items to SCO agree with Report Nos. 3, 5 and 15.
—	—	—	20. No CALSTARS reconciling items exist. True?
<u>Appropriation Symbol Table</u>			
—	—	—	21. Reversion indicators are set for all FFY's appropriately (0, 1, 2, or 9).
—	—	—	22. The D18 Report (PY) was reviewed and the agency desires to have all encumbrances for continuing appropriations shown on the report rolled to the new FFY.
<u>Budget Sequence Table</u>			
—	—	—	23. Budget Sequence Number 001 is established for all continuing appropriation items (one for each separate item).
<u>General Review</u>			
—	—	—	24. All Prior Year (FM13) reports were ordered and received.
—	—	—	25. You will verify that the beginning balances are carried forward correctly. (Request a final PY G01 Report after YEC but before YEO and compare it to a CM G01 Report, Report Period Option of "Y", requested after YEO.)
—	—	—	26. The Error Suspense File was reviewed and no prior year entries exist.
—	—	—	27. A Y01 Listing of Accruals to be Reversed in the New Year was received and reviewed.

I have reviewed my agency's CALSTARS reports and find them in agreement with all these checklist items.

(Typed or Printed Name of Accounting Officer)

(Signature)

(Date)

Mail to:
Department of Finance
CALSTARS Year-end Checklist
915 L Street (Mail Code A-15)
Sacramento, CA 95814-3701
Attn: Glen Wayne Cole

EXHIBIT VI-3

SUMMARY OF YEAR-END PROCESS AND YEAR-END RUN INDICATOR VALUES		
OC TABLE RUN YEC INDICATOR	SYSTEM ACTION	REQUIRED AGENCY ACTION
Blank	- - -	<p>Set the RUN YEC indicator to C to execute Year-end Close.</p> <p>NOTE: Agencies may run YEC on the same day or after Cost Allocation/Fund Split (CF/FS) is run, however agencies must open the Prior Month for expenditure posting. Otherwise, expenditure transactions (i.e., those posting to GLA 9000) will post to the Error Suspense File since CA/FS closes the Prior Month for expenditure posting.</p>
C	<p>Roll of system files. System performs the close. Run YEC indicator set to D; PRIOR MONTH OPEN indicator set to Y. Only nominal accounts are closed.</p>	<p>Review the Error File to insure that closing Transactions did not reject. All errors must be corrected before setting the next step.</p> <p>NOTE 1: Request a G01 (PY option) and compare it to the G02 Post-closing Trial Balance before setting the RUN YEC Indicator to E. Insure that the nominal accounts (GLA 8000-series and 9000-series) are closed. This PY G01 is also used to verify opening balances on a CM G01 requested after running YEO.</p> <p>NOTE 2: If Year-end adjusting entries are being reversed during YEO and CA/FS has already run, reset the OC Table Prior Month Open Indicator to T or N so that the adjusting entries post to the Current Month. (YEO entries will also post to the Current Month.)</p>
D	System-supplied by the C process to indicate process complete.	Set the RUN YEC indicator to E to execute Year-end Open.
E	Generates the beginning balance (GLA) transactions and sets the Run YEC indicator to X . The PRIOR YEAR OPEN indicator is set to N (closed). FM 13 adjusting entry batches are reversed if automated reversal was selected at input.	Review the Error File to insure that opening balance transactions (TCs 6nn) did not reject. Request a CM G01 Report to verify beginning balances. (See Note 1, above.) Any balance in GLA 9998 - Start-of-System Clearing must be analyzed. Call the Hotline for assistance.
X	System-supplied	All Done!

AUTOMATED YEAR-END CLOSE PROCESS

The automated YEC process, which is initiated by setting the OC Table Run YEC indicator to **C**, closes nominal accounts into Fund Balance accounts and generates transactions for the nightly system update process, which updates the following six files in the new fiscal year:

Allotment File;
Appropriation File;
Document File;
Cash Control File;
Operating File; and
Subsidiary File.

If there is current year (FM 01, etc.) activity in an appropriation with a Reversion Indicator of **1**, no transactions will be generated. Instead, CFY010-1, Preliminary YEC Processing Report (Exhibit VI-4), is generated and will appear with the other daily transaction reports. If a CFY010-1 Report is produced, the agency must:

- ✦ Change the associated AS Table record to show the appropriation is not reverted (i.e., use a later Reversion Date and a Reversion Indicator other than 1), if appropriate;

OR

- ✦ Reverse all of the current year (FM 01, etc.) financial activity for the reverted appropriation.

After the corrections are posted and verified, call the Hotline again. The CALSTARS Hotline Analyst must again review the checklist and then reset the YEC authorization.

The following section details the individual YEC programs that the system executes when the agency sets the Run YEC Indicator to **C** (except for reverting appropriations, which are discussed on the first page of this chapter).

After the YEC process is run, the Run YEC Indicator is automatically set to **D** by the system.

EXHIBIT VI-4

CFY010-1 9990 (DEST: A1 CTL1) *****
 CALSTARS
 08/25/01 (20.00)*****

DEPARTMENT OF AIR QUALITY
 PRELIMINARY YEC PROCESSING
 REPORT

***** ORG NUMBER: 9990
 ORG PAGE: 1
 *****RUN PAGE: 1

YOUR AGENCY HAS SET THE OC-YEAR-END-RUN-IND TO "C", HOWEVER, YOUR AGENCY HAS NOT BEEN SELECTED FOR YEAR END PROCESSING
 BECAUSE CURRENT YEAR ACTIVITY WAS FOUND ON A REVERTING APPROPRIATION. THE REVERTING APPROPRIATION RECORD(S) CONTAINING
 CURRENT FISCAL YEAR ACTIVITY ARE LISTED BELOW. PLEASE CONTACT YOUR ANALYST OR THE HOTLINE.

APPROPRIATION FILE RECORD KEY FIELDS																		AS TABLE RECORD
ORG	SECTION	APPN-SYM	FFY	PROG	ELEM	COMP	TASK	REF	FUND	FD	CHAR	CAT	OBJ	OBJ-DTL	ENACT-YR	SOURCE	ACCT-TYPE	REV-IND
****	**	***	**	**	**	***	***	***	****	**	*	*	**	***	**	*****	**	*
9990	00	003	98	10	00	000	000	001	0001	00	1	0	00	000	98	000000	00	1
9990	00	003	99	10	00	000	000	001	0001	00	1	0	00	000	99	000000	00	1

Close Nominal Accounts to Fund Balance (Batch Type YT)

Nominal accounts are closed to the appropriate Fund Balance account by the CFY047 program. This program performs the following:

Generated Transactions

Several transactions are generated by CALSTARS to close the nominal accounts to the correct Fund Balance or Retained Earnings account in the General Ledger File based upon the Shared Fund Indicator and the GAAP Fund Type in the D22 Descriptor Table. Batch Type **YT** is assigned to each transaction. The system generated closing transactions are:

- TC 501 - YEC-To Close Debit Balance Account (to Fund Balance-Clearing Account)-General Ledger File-Shared Fund
- TC 502 - YEC-To Close Credit Balance Account (to Fund Balance-Clearing Account)-General Ledger File-Shared Fund
- TC 595 - YEC-To Close Debit Balance Account (to Fund Balance-Unappropriated)-General Ledger File-Non-shared Fund
- TC 596 - YEC-To Close Credit Balance Account (to Fund Balance-Unappropriated)-General Ledger File-Non-shared Fund
- TC 583 - YEC-To Close Debit Balance Account (to Retained Earnings)-General Ledger File-Non-shared Proprietary Fund (D22 Descriptor Table GAAP Indicator **E** or **I**)
- TC 584 - YEC-To Close Credit Balance Account (to Retained Earnings)-General Ledger File-Non-shared Proprietary Fund (D22 Descriptor Table GAAP Indicator **E** or **I**)

Other File Activity

All activity from this program results from the system generated transactions described above. If the program is unable to generate a transaction due to an invalid GLA number, Fund or Transaction Year, a message is displayed on the CFY047-1 Report.

Report

The transactions generated by this program are shown on the CFY047-1, CALSTARS General Ledger Close Report (Exhibit VI-5). If the program is unable to generate a transaction, one of the following messages is issued:

IMPORTANT: This report should be reviewed to verify that no messages were issued. If you have one or more of the following messages, call the HOTLINE before proceeding with YEO process.

<u>Message</u>	<u>Meaning</u>
BAD GL-ACCT-NO	The record contained a GLA that was <u>not</u> found in the D31 Descriptor Table. The record was <u>deleted</u> from the GL File.
BAD GL-FUND	The fund code for the GL Record in the General Ledger File was <u>not</u> found in the D22 Descriptor Table. The GL record was <u>saved</u> .
PRIOR YR REC PURGED	A record was found that is older than the transaction year being closed. The record was <u>deleted</u> from the GL File.

EXHIBIT VI-5

CFY047-1 *****
 CALSTARS DEPARTMENT OF AIR QUALITY *****
 09/14/01 (17.58) *****
 G E N E R A L L E D G E R C L O S E REPORT
 RUN PAGE: 1

 AGENCY ACTIVITY

SECTION	TRAN	YR	FUND	FD	GAAP	PROJECT	GL-TRAN	ACCT	NO	DR-CR	CURR BAL	PY13	START-OF-YR	MESSAGE			
XX	XX	XXXX	XX	X	XXXXXX	XXX	XXXX	X	ZZ,ZZZ,ZZZ,ZZZ.99-	ZZ,ZZZ,ZZZ,ZZZ.99-	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX			
TC	FFY	FM	INDEX	AS	FUND-FS-M-FD	OD	GL-ACCT	AO	PROJ-NO	WP	LOC	MULTI	PURP	VENDOR NO/SUF	TRANS AMOUNT	REV	
XXX	XX	XX	XXXX	XXX	XXXX	X X XX	XXX	XXXX	XX	XXXXXX	XX	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XX	ZZ,ZZZ,ZZZ,ZZZ.99	X
502	00	13			0001				1140							47,528,383.23	
502	00	13			0001				8000							1,915.73	
502	00	13			0001				8100							995,947.23	
501	00	13			0001				9000							48,636,796.52	
501	00	13			0001				9891							1,856.92	
502	00	13			0001	01			1140							8,852,508.77	
501	00	13			0001	01			9000							8,327,575.67	
502	00	13			0831	01			1140							61,281.13	
501	00	13			0831	01			9000							61,523.94	

Allotment File Carry Forward (Batch Type YV)

Allotment File records are carried forward to the new year by the CFY044 program. This program performs the following:

Generated Transactions

Transactions are generated to bring allotment balances forward into the new year. Batch Type **YV** is assigned to each transaction. This process uses the Allotment File Processing Indicator coding in an agency's AS Table records to bring balances forward. Refer to *Set ORF, Uncleared Collections, and Allotment File Processing Indicators* section earlier in this chapter for a discussion of the indicators. The system generated transactions are:

NOTE: The manner in which these following transaction codes are posted is governed by the settings of the AS Table Allotment Object Level Indicator, the IC Table Allotment Organization Level Indicator, the PA Table Allotment Program Level Indicator and the D23 Allotment Fund Level Indicator. If all four of these indicators are set to **0**, the generated transactions will not be posted.

Without regard to the Allotment File Processing Indicator:

TC 711 - YEC-Load Advances-AL File Only (posts Advances-PY 13 back into the AL File). Advances are carried forward because they support a real account in the GL File.

Allotment File Processing Indicator for the FFY = **blank** or **1**:

NOTE: The Encumbrance amount is used to establish the allotment amount carried forward using TC 696 that is generated by the Document File Carry Forward program (CSY046).

Allotment File Processing Indicator for the FFY = **5**:

TC 656 - YEC-Load Net or Total Estimated Reimb-Allot File (posts the net of Estimated Reimbursements-PY 13 and Reimbursements Earned-PY 13 into the Estimated Reimbursements field of the AL File).

TC 696 - YEC-Load Allot Bal or Post Encumb-AL/GL File (brings forward the net allotment balance-PY 13, including Expenditures).

Allotment File Processing Indicator for the FFY = **9**:

TC 655 - YEC-Load Total Earned Reimb-AL File-No GL Support

TC 656 - YEC-Load Net or Total Estimated Reimb-Allot File (posts the total Estimated Reimbursements-PY 13 into the Estimated Reimbursements field of the AL File).

TC 657 - YEC-Load Incep to Date Exp-AL File-No GL Support (posts Cash Expenditures-PY 13 back into the AL File).

TC 696 - YEC-Load Allot Bal or Post Encumb-AL/GL File (brings forward the entire allotment balance-PY 13, including Expenditures).

Other File Activities

If the record is for a reverting appropriation and there is an amount present in the Advances field, that amount is rolled forward and all other financial fields are zeroed. Otherwise, the record is deleted and the message "Advance Zero Purged" is issued.

If the record is for a non-reverting appropriation, Advances are rolled forward (to the CM0, CM1 and CM2 buckets as appropriate based on the month YEC occurs).

If the Reversion Indicator equals **2** or **9**, the FFY is changed to the SM-CFY and the Method will be derived based on the current FFY PA Table. If the Method cannot be determined, the transaction will be built with a space, which will cause the transaction to post to the Error Suspense File, where it can be fixed through Error Correction.

Report

The transactions generated by this program are shown on the CSY044-1, Allotment File Carry Forward Report (Exhibit VI-6). In addition, the following messages may appear on the report:

<u>Message</u>	<u>Meaning</u>
ADVANCE ZERO PURGED	This message is issued when the Reversion Indicator = 1 and the Advances field = 0. Indicates the AL record was <u>deleted</u> from the AL File.
BAD APPN SYM-PURGED	The Appropriation Symbol of the AL record was not found in the AS Table. The AL record was <u>deleted</u> from the AL File.
CALL HOTLINE CM0 ERR	Current year activity was detected for a record set to revert. The allotment record was <u>deleted</u> from the AL File. Call the Hotline for help.
CM0 ERR-AL REV	Current year activity was detected for a record that was set to revert. The allotment record was <u>deleted</u> from the AL File. (This message appears on CSY044-3 Report only.)
CM0 & PY13 = 0 PURGED	The AL record was <u>deleted</u> from the AL File because there was no current or prior year activity. All AL record amount fields contained zeros.

EXHIBIT VI-6

CSY044-1 *****
 CALSTARS
 09/14/2001 (17:58) *****

DEPARTMENT OF AIR QUALITY
 ALLOTMENT FILE CARRY FORWARD
 REPORT

***** ORG NUMBER: 9990
 ORG PAGE: 1
 RUN PAGE: 1

AGENCY ACTIVITY

INDEX	PCA-NO	FFY	PROG	ELEM	COMP	TASK	REF	FUND	FS	METH	FDET	CHAR	CAT	OBJ	OBJDET	AO	SEC	SUBS	UNIT	SUNIT	SSUNIT	PURGED	REC	MESSAGE
XXXX	XXXXX	XX	XX	XX	XXX	XXX	XXX	XXXX	X	X	XX	X	X	XX	XXX	XX	XX	XX	XX	XX	XX	XXX,ZZZ,ZZZ,ZZ9.99-		
	TC	FFY	FM	INDEX	AS	FND-FS-M-FD	OD	PCA-NO	AO	PROJ-NO	WP	LOC		MULTI	PURP	VENDOR	NO/SUF		TRANS	AMOUNT	REV			
	XXX	XX	XX	XXXX	XX	XXXX	X	XX	XXXX	XX	XXXXXX	XX	XXXXXX	XXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XX	XXXXXXXXXXXXXXXXXX	X					
0000	00000	97	00	00	000	000	011	0001	G	1	01	1	0	00	000	00	00	00	00	00	00	CM0&PY13 = 0	PURGED	
0000	00000	98	00	00	000	000	011	0001	G	1	01	1	0	00	000	00	00	00	00	00	00	BAD APPN SYM-PURGED		

Appropriation File Carry Forward (Batch Type YU)

Appropriation File records are carried forward to the new year by the CFY045 program. This program performs the following:

Generated Transactions

The CSY045 process generates transactions to carry forward appropriation balances in the Appropriation File to the new year. Batch Type **YU** is assigned to each transaction. See Exhibits VI-7 through VI-10 for an explanation of how the AS Table Reversion Indicators affect the records carried forward in the Appropriation File Carry Forward process. The generated transactions posted to the Appropriation File should be reviewed by analyzing the B03, B04 and HB4 reports. Amounts are carried forward to the following columns on the B03 and B04, as described below, shown in the order displayed on the B03 Report. The number in parentheses (*n or nn*) refers to the field numbers shown on the B03 and B04 reports.

APPROPRIATION-BUDGET (1) - The following fields are summed to determine the amount that is carried forward (posted with TC 680) to the "Appropriation-Budget (1)" column ^{a/}.

<u>Report Field</u>	<u>Normal Balance</u>
Appropriation-Budget (1)	-
Revisions (2)	+ or -
Reserves (3)	+
Net-Transfers (4)	+ or -
Appropriation Advance (7)	+
Allocation-to-Units (8)	+
Allocation-From-Headquarters (9)	-
Expenditures (14)	+

^{a/} If there is an amount in the "Allocation-From-Headquarters (9)" column, TC 658 is generated instead of TC 680, and the sum of all fields listed above is posted to the "Allocation-From-Headquarters (9)" column.

IMPORTANT:

Operating Transfers-In generally are not tracked in CALSTARS against an appropriation budget. The amount carried forward from "Net-Transfers (4)" includes Operating Transfer-In records, therefore, these AP records will have a balance carried forward into the new year. Whether the amount carried forward is appropriate needs to be evaluated for each account. These accounts are identified on the HB4 Report as having SCO Type = **T**. Use a TC 010R entry to eliminate these balances in the new year, as appropriate.

Remember that when the HB4 Report is requested using the PM option after YEC:

- ✧ The "Beginning Balance per AP File" row reflects the Net Appropriation after Prior Year has closed (includes the impact of year-end close);
- ✧ The "Ending Balance (History + AP File)" row includes system generated transaction codes that bring Net Appropriation forward. Therefore, 'HY + AP' is double the actual appropriation; and

NOTE: This system effect is due to the CMn file building process and only occurs in July.

- ✧ The "Ending Balance per AP File" row is correct.

REVISIONS (2) - Not posted. See Appropriation-Budget.

RESERVES (3) - Posted by TC 684. TC 680 also posts this amount to the "Appropriation-Budget (1)" column.

NET-TRANSFERS (4) - Not posted. See Appropriation-Budget.

REVERSION (5) -Not posted.

APPROPRIATION ADVANCE (7) - Not posted. See Appropriation-Budget.

ALLOCATION TO UNITS (8) - Not posted. See Appropriation-Budget.

ALLOCATION FROM HEADQUARTERS (9) - Not posted. See Appropriation-Budget.

ESTIMATED REIMBURSEMENTS (10) - The net sum of "Estimated Reimbursements (10)" and "Reimbursements Earned (11)" is carried forward and posted to "Estimated Reimbursements (10)" using TC 683. TC 683 does not post to the Operating File (e.g., Q25 Report).

ESTIMATED REVENUE (12) - Revenue balances are not carried forward except for Federal Trust Fund (Fund 0890). The net sum of "Estimated Revenue (12)" and "Revenue Earned (13)" is carried forward and posted using TC 686 to "Estimated Revenue (12)". TC 686 does not post to the Operating File (e.g., Q25 Report).

EARNED REIMBURSEMENTS (11) - Not posted. See "Estimated Reimbursements (10)".

EARNED REVENUE (13) - Not posted. See "Estimated Revenue (12)".

EXPENDITURES (14) - Not posted.

ENCUMBRANCES (15) - TC 671 posts the net sum of PY13 Encumbrances and Annual Allocated Encumbrances to the Start-of-Year Encumbrances field. TC 699 (generated by the DF Carry Forward program (CSY046)) posts the Encumbrances carry forward for the disbursing fund shown in the Document File.

OBLIGATIONS (16) - Not posted.

MONTHLY ALLOCATED ENCUMBRANCES (20) - Not posted.

ANNUAL ALLOCATED ENCUMBRANCES (33) - Not posted.

PENDING REVISIONS (6) - Posted by TC 681.

NET COST ALLOCATION (18) and **SCO PFA POSTED (19)** - If the amounts in these two columns are not equal at year-end, TC 702 and TC 703 are generated to carry forward these amounts forward and posts them to "Net Cost Allocation (18)" and "SCO PFA Posted (19)", respectively.

ADVANCES (17) - Posted by TC 701.

ACCRUED ABATEMENTS (32) - Posted by TC 722. Posts to the original FFY.
(**NOTE:** This field is labeled Accrued Payables (32) on the B04.)

UNREMITTED ABATEMENTS (23) - Posted by TC 716. Posts to the current FFY if continuous appropriation.

IN-TRANSIT ABATEMENTS (26) - Posted by TC 719. Posts to the original FFY.

ACCRUED REIMBURSEMENTS (21) - Posted by TC 714. Posts to the original FFY.

UNREMITTED REIMBURSEMENTS (24) - Posted by TC 717. Posts to the current FFY if continuous appropriation.

IN-TRANSIT REIMBURSEMENTS (27) - Posted by TC 720. Posts to the original FFY.

ACCRUED REVENUE (22) - Posted by TC 715. Posts to the original FFY.

UNREMITTED REVENUE (25) - Posted by TC 718. Posts to the current FFY if continuous appropriation.

IN-TRANSIT REVENUE (28) - Posted by TC 721. Posts to the original FFY.

The CSY045 program also generates the following transactions which are not reflected on the B03 and B04 reports:

TC 654 - YEC-Load New SOY Payables-AP/GL File (re-establishes the new start of year payable based on the sum of accrued reimbursements, accrued revenue, and accrued payables).

TC 704 - YEC-Reverse SOY Enc-AP File Only (repost prior year start of year encumbrances as a reversal in the SOY-Encumbrance field of the AP File).

TC 723 - YEC-Reverse PY SOY Payable-AP File Only (reverse prior year AP-SOY payable in the AP File).

TC 724 - YEC-Load SCO Budget-AP File Only (posts SCO Budget-PY 13 back into the AP File).

TC 725 - YEC-Load SCO Advances-AP File Only (posts SCO Advances-PY 13 back into the AP File).

TC 725 - YEC-Load SCO Expenditures-AP File Only (posts SCO Expenditures-PY 13 back into the AP File).

Other File Activity

If the record is for a reverting appropriation and there is an amount present in Advances field, that amount is rolled forward and all other financial fields are zeroed. If the amounts in the Net Cost Allocation and SCO PFA's Posted fields do not offset each other, these amounts are also rolled forward. Otherwise, the record is deleted and the message "Reverted" is issued.

Report

The transactions generated by this program are shown on the CSY045-1, Appropriation File Carry Forward Report (Exhibit VI-11). In addition, the following messages may appear on the report:

<u>Message</u>	<u>Meaning</u>
BAD APPN SYM	The Appropriation Symbol record was not found in the AS Table. The appropriation record was <u>deleted</u> from the AP file.
CALL HOTLINE	Current year activity was detected for a record set to revert. The appropriation record was <u>deleted</u> from the AP file. Call the Hotline for help.
CC DELETED	All appropriation control records established prior to the current FFY were <u>deleted</u> from the AP File.
CM0 ERR-AP REV	Current year activity was detected for a record set to revert. The appropriation record was <u>deleted</u> . (This message appears only on the CFY045-3 Report.)
CM0 & PY13=0 PURGE	The record was <u>deleted</u> because there was no current or prior year activities. All appropriation record amount fields contained zeros.
PY AMT ZEROED	Indicates a non-reverted record that was carried forward. The PY bucket was set to zero.
REVERTED	The record was <u>deleted</u> because the appropriation record reverted and the data was not related to any real account.

EXHIBIT VI-7

APPROPRIATION FILE CARRY FORWARD
WHEN AS TABLE REVERSION = 0

Reversion:

0 - Reversion does not apply

Situation:

Typically applies to Budget Act appropriations for support, local assistance and minor capital outlay that are available for encumbrance and expenditure in the first year and for liquidating encumbrances in the second and third years. Reversion indicator **0** also applies to any appropriation in the last year available for both encumbrance and expenditure (e.g., Capital Outlay appropriation in the third year).

Appropriation File
Carry Forward:

Accounts and their number that appear on the B03 and B04 reports are:

Appropriation-**Budget (1)** - Unexpended balance carries forward to the new accounting year. The records maintain their original FFY.

Appropriation **Pending Revision (6)** - Balance carries forward to the new accounting year. The records maintain their original FFY.

Appropriation **Reserves (3)** - Balance carries forward to the new accounting year. The records maintain their original FFY.

Encumbrances (15) - Unliquidated balance carries forward to the new accounting year. The records maintain their original FFY.

Cash-in-Transit (26, 27, 28) - Carries forward to the new accounting year. The records maintain their original FFY.

Unremitted Cash (23, 24, 25) - Carries forward to the new accounting year. The records maintain their original FFY.

Accrued Payables (32) - Carries forward to the new accounting year. The records maintain their original FFY.

Estimated Reimbursements (10) - The sum of 'Estimated Reimbursements' and 'Reimbursements Earned' carries forward to the new accounting year. The records maintain their original FFY.

EXHIBIT VI-8

APPROPRIATION FILE CARRY FORWARD
WHEN AS TABLE REVERSION = 1

Reversion:

1 - Reversion applies

Situation:

Any appropriation that reverts on June 30.

Appropriation File
Carry Forward:

Accounts and their number that appear on the B03 and B04 reports are:

Appropriation-**Budget (1)** - Nothing is carried forward.

Appropriation **Pending Revision (6)** - Not applicable. There should be no amounts remaining.

Appropriation **Reserves (3)** - Not applicable. There should be no amounts remaining.

Encumbrances (15) - Not applicable. All encumbrances must be liquidated.

Estimated Reimbursements (10) - Nothing is carried forward.

Comments:

For reverting appropriations, there should be no balances for Unremitted Cash, Cash-in-Transit, Payables, Encumbrances, Reserves, Advances or Pending Revision in the appropriation file. Any receivable must be reclassified to GLA 1319 - Accounts Receivable-Other. The "Net Cost Allocation" and "SCO PFA Posted" columns must net to zero. If any real accounts (GLA 1110-4700) remain, they are carried forward.

APPROPRIATION FILE CARRY FORWARD
WHEN AS TABLE REVERSION = 2

Reversion:

2 - Continuing Appropriation

Situation:

Typically includes appropriations that continue encumbrance and expenditure availability beyond the first year of availability (e.g., Capital Outlay).

Appropriation File
Carry Forward:

Accounts and their number that appear on the B03 and B04 reports are:

Appropriation-**Budget (1)** - Unexpended balance carries forward to the new accounting year. The existing FFY on the records changes to the new FFY. The carry forward transaction automatically posts to BudSeq **001**. A Budget Sequence Table must be present for the new year.

Appropriation **Pending Revision (6)** - Balance carries forward to the new accounting year.

Appropriation **Reserves (3)** - Balance carries forward to the new accounting year. The records maintain their original FFY.

Encumbrances (15) - Unliquidated balance carries forward to the new accounting year. The existing FFY on the records changes to the new FFY.

Cash-in-Transit (26, 27, 28) - Carries forward to the new accounting year. The records maintain their original FFY.

Unremitted Cash (23, 24, 25) - Carries forward to the new accounting year. The existing FFY on the records changes to the new FFY.

Accrued Payables (32) - Carries forward to the new accounting year. The records maintain their original FFY.

Estimated Reimbursements (10) - The sum of 'Estimated Reimbursements' and 'Reimbursements Earned' carries forward to the new accounting year. The existing FFY on the records changes to the new FFY.

EXHIBIT VI-10

APPROPRIATION FILE CARRY FORWARD
WHEN AS TABLE REVERSION = 9

Reversion:

9 - Continuing Appropriation

Situation:

Typically includes Statutory appropriations, which continue availability from year to year.

Appropriation File
Carry Forward:

Accounts and their number that appear on the B03 and B04 reports are:

Appropriation-**Budget (1)** - Unexpended balance carries forward to the new accounting year. The existing FFY on the records changes to the new FFY. The carry forward transaction automatically posts to BudSeq **001**. A Budget Sequence Table must be present for the new year.

Appropriation **Pending Revision (6)** - Balance carries forward to the new accounting year. The existing FFY on the records changes to the new FFY.

Appropriation **Reserves (3)** - Balance carries forward to the new accounting year. The records maintain their original FFY.

Encumbrances (15) - Unliquidated balance carries forward to the new accounting year. The existing FFY on the records changes to the new FFY.

Estimated Reimbursements (10) - The sum of 'Estimated Reimbursements' and 'Reimbursements Earned' carries forward to the new accounting year. The existing FFY on the records changes to the new FFY.

Cash-in-Transit (26, 27, 28) - Carries forward to the new accounting year. The records maintain their original FFY.

Unremitted Cash (23, 24, 25) - Carries forward to the new accounting year. The records maintain their original FFY.

Accrued Reimbursements (21) - Carries forward to the new accounting year. The records maintain their original FFY.

EXHIBIT VI-11

CSY045-1 *****
 CALSTARS
 09/14/2001 (17:58) *****

DEPARTMENT OF AIR QUALITY
 APPROPRIATION FILE CARRY FORWARD
 REPORT

***** ORG NUMBER: 9990
 ORG PAGE: 1
 RUN PAGE: 1

AGENCY ACTIVITY

TC	FFY	FM	INDEX	AS	FUND	FD	OD	TRANS	AMOUNT	REV	SOURCE	ADVANCE (CM0)	ADVANCE (CM1)	MESSAGE	
XXX	XX	XX	XXXX	XXX	XXXX	XX	XXX	XXXXXXXXXXXXXXXXXXXX	X	XXXXXX					
SEC	AS	FFY	PG-EL-COM-TSK	REF	FUND	FD	CH	C-OBJ-OD	RV	ENACT	SOURCE	AT			
XX	XX	XX	XX XX XXX	XXX	XXX	XXXX	XX	X X XX XXX	X	XX	XXXXXX	XX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	
00	000	45	00 00 000 000	901	0942	01	1	0 00 000	45	000000	CC		0.00	0.00	CC DELETED
00	000	95	00 00 000 000	001	0001	00	1	0 00 000	95	000000	CC		0.00	0.00	CC DELETED
00	000	95	00 00 000 000	980	0001	00	1	0 00 000	95	000000	CC		0.00	0.00	CC DELETED
00	000	95	00 00 000 000	001	0001	00	1	0 00 000	96	000000	CC		0.00	0.00	CC DELETED
00	000	95	00 00 000 000	001	0831	01	1	0 00 000	96	000000	CC		0.00	0.00	CC DELETED
00	000	95	00 00 000 000	011	0001	01	1	0 00 000	96	000000	CC		0.00	0.00	CC DELETED
00	000	95	00 00 000 000	980	0890	00	1	0 00 000	96	000000	CC		0.00	0.00	CC DELETED
00	000	97	00 00 000 000	001	0001	00	1	0 00 000	97	000000	CC		0.00	0.00	CC DELETED
00	000	97	00 00 000 000	001	0831	01	1	0 00 000	97	000000	CC		0.00	0.00	CC DELETED
00	000	97	00 00 000 000	011	0001	01	1	0 00 000	97	000000	CC		0.00	0.00	CC DELETED
00	000	97	00 00 000 000	980	0001	00	1	0 00 000	97	000000	CC		0.00	0.00	CC DELETED
00	000	98	00 00 000 000	001	0831	01	1	0 00 000	98	000000	CC		0.00	0.00	CC DELETED
00	000	98	00 00 000 000	011	0001	01	1	0 00 000	98	000000	CC		0.00	0.00	PY AMT ZEROED
00	011	96	20 00 000 000	011	0001	01	1	0 00 000	96	000000	00		0.00	0.00	BAD APPN SYM
00	011	97	20 00 000 000	011	0001	01	1	0 00 000	97	000000	00		0.00	0.00	BAD APPN SYM
658	99	02		011	0001	01			1,220.64						
654	99	02		011	0001	01			252.91						
704	99	02		011	0001	01			576,074.45						

Document File Carry Forward (Batch Type YX)

Document File records are carried forward to the new year by the CFY046 program. This program performs the following:

Generated Transactions

This program generates TC 699 transactions to reestablish the balance of all prior year encumbrances in the Appropriation, Allotment, Operating and General Ledger Files. Batch Type **YX** is assigned to each transaction. If the AS Table Allotment Processing Indicator is **blank** or **1**, a TC 696 is also generated to post the encumbrance amount as allotment authority.

Other File Activity

The Document File carry forward program also performs the following:

- ✧ For each Document File record, the amounts in the PY 13 fields are carried forward and added to the amounts in the current year fields (to the CM0, CM1 and CM2 buckets as appropriate based on the month YEC occurs). The record is shown on the CSY046-1 Report with no message.
- ✧ Deletes all GLA 6170-Obligations records. All Obligations amounts should have been accrued at year-end. The record is shown on the CSY046-1 Report with the message "Purged GLA 6170".
- ✧ Deletes all GLA 6150-Encumbrances records where the AS Table Reversion Indicator = **1**. The record is shown on the CSY046-1 Report with the message "Reverted Appn".
- ✧ If the *new year* OC Table ORF FFY Indicator is set to **C**, ORF documents (Fund 0998) are incremented to the new FFY/EY. This is performed by an internal program rather by the generation of accounting transactions. Refer to the *Set ORF, Uncleared Collections, and Allotment File Processing Indicators* section near the beginning of this chapter. The record is shown on the CSY046-1 Report with no message.
- ✧ If the *new year* OC Table Uncleared Collections FFY Indicator is set to **C**, Uncleared Collections documents (GLA 3730) are incremented to the new FFY/EY. This is performed by an internal program rather by the generation of accounting transactions. Refer to the *Set ORF, Uncleared Collections, and Allotment File Processing Indicators* section near the beginning of this chapter. The record is shown on the CSY046-1 Report with no message.

Report

The CSY046-1, Encumbrance Carry Forward Report (Exhibit VI-12), shows:

- ✧ Transactions generated carry forward encumbrances in the Appropriation, Allotment, Operating and General Ledger Files;

- ✧ ORF and Uncleared Collections documents incremented to the new FFY/EY; and
- ✧ Records with messages as described below.

<u>Message</u>	<u>Meaning</u>
AMOUNTS ALL0	The DF record was deleted because all CM0 and PY13 amount fields were zero.
BAD APPN SYM	The encumbrance DF record contained an Appropriation Symbol code not found in the AS Table. The DF record was <u>deleted</u> .
BAD PCA-NO	The PCA shown on the encumbrance DF record was not found in the PA Table. The transaction was created using this PCA and funding information but the transaction posted to the Error Suspense File.
REVERTED APPN	The encumbrance DF record relates to a reverted appropriation and was <u>deleted</u> .
PURGED GLA 6170	Prior year DF records relating to Obligations were <u>deleted</u> . All Obligations amounts should have been accrued at year-end.
FFY NOT ROLLED	DF records are reestablished with the new FFY when the Fund is 0998 and the OC Table ORF FFY = C ; or when the GLA is 3730 and OC Table UNCLEARED COLLECTIONS FFY = C . However, if the Document Number/Suffix already exists in the new FFY, the old FFY document is not rolled to the new FFY.

EXHIBIT VI-12

CSY046-1 *****
 CALSTARS
 09/14/2001 (17:58) *****

DEPARTMENT OF AIR QUALITY
 ENCUMBRANCE CARRY FORWARD
 REPORT

***** ORG NUMBER: 9990
 ORG PAGE: 1
 RUN PAGE: 1

AGENCY ACTIVITY

SEC	AS	FFY	PG-EL-COM-TSK	REF	FND-FS-M-FD	CH	C-OBJ-OD	GLA	DOC-NO/SFX	RV	DOCUMENT (CM0)	ADJUSTMENT (CM0)	MESSAGE				
XX	XX	XX	XX XX XXX XXX	XXX XXXX X X XX X X XX XXX	XXXX XXXXXXXX XX X XXXXXXXXXXXXXXXXXXXX	XXXX XXXXXXXX XX X XXXXXXXXXXXXXXXXXXXX	XXXX XXXXXXXX XX X XXXXXXXXXXXXXXXXXXXX	XXXX XXXXXXXX XX X XXXXXXXXXXXXXXXXXXXX	XXXX XXXXXXXX XX X XXXXXXXXXXXXXXXXXXXX	XXXX XXXXXXXX XX X XXXXXXXXXXXXXXXXXXXX	XXXX XXXXXXXX XX X XXXXXXXXXXXXXXXXXXXX	XXXX XXXXXXXX XX X XXXXXXXXXXXXXXXXXXXX	XXXX XXXXXXXX XX X XXXXXXXXXXXXXXXXXXXX				
LIQUIDATION (CM0) COLLECT/PAY (CM0) RETENTION (CM0) MESSAGE																	
XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX																	
TC	FFY	FM	INDEX	AS	FND-FS-M-FD	OD	PCA-NO	AO	PROJ-NO	WP	LOC	MULTI	PURP	VENDOR NO/SUF	TRANS	AMOUNT	REV
XXX	XX	XX	XXXX	XXX	XXXX X X XX XXX	XXXX	XXXX	XX	XXXXXX	XX	XXXXXX	XXXXXXX	XXXXXXX	XX	XXXXXXXXXXXXXXXXXX	X	
00	000	00	00 00 000 000	000	0001 G 0 00 0 0 00 000	3730	CS671232	00			3,065.47-	0.00					
											0.00	0.00					
00	000	00	00 00 000 000	000	0001 G 0 00 0 0 00 000	3730	31910248	90			30.00-	0.00					
											0.00	0.00					
00	000	00	00 00 000 000	000	0998 0 0 00 0 0 00 000	1900	RF-PETTY	00			130.00	0.00					
											30.00-	0.00					
00	000	00	00 00 000 000	000	0998 0 0 00 0 0 00 000	1400	09604210	00			28,688.93	0.00					
											0.00	0.00					
00	000	00	00 00 000 000	000	0998 0 0 00 0 0 00 000	1400	09605060	00			8,372.81	0.00					
											0.00	0.00					
00	000	00	00 00 000 000	000	0998 0 0 00 0 0 00 000	1710	31910268	10			800.00	0.00					
											0.00	0.00					
00	000	00	00 00 000 000	000	0998 0 0 00 0 0 00 000	1710	31910269	40			200.00	0.00					
											0.00	0.00					
00	000	00	00 00 000 000	000	0998 0 0 00 0 0 00 000	1720	00000000	10			209.15	0.00					
											0.00	0.00					
00	000	00	00 00 000 000	000	0998 0 0 00 0 0 00 000	1720	00000000	12			900.00	0.00					
											264.11-	0.00					
00	000	00	00 00 000 000	000	0998 0 0 00 0 0 00 000	1714	20900996	00			325.60	2,195.00					
											2,520.50-	0.00					
00	000	00	00 00 000 000	000	0998 0 0 00 0 0 00 000	3110	ADVTORF	87			200,000.00-	0.00					
											0.00	0.00					
00	112	95	15 00 000 000	001	0001 R 1 00 1 0 00 000	6150	96-00117	00 1			0.00	0.00	REVERTED APPN				
	699	00	01 2400 150 0890 F 1	226	52064	GSAPTS	97				0000005091	01	1,340.89				
	699	00	01 2400 150 0890 F 1	226	52064	GSAPTS	97				0000006092	01	2,340.80				
	699	00	01 2411 150 0890 F 1	436	52024	GSASSS	97				0000001277	00	1,422.30				
	699	00	01 2411 150 0890 F 1	436	52024	GSASSS	97				0000002278	00	2,422.33				
	699	00	01 2230 150 0890 F 1	382	52064	GSAPTS	97				0000003474	00	1,890.41				
	699	00	01 2230 150 0890 F 1	382	52064	GSAPTS	97				0000003486	00	3,890.43				
	699	00	01 2000	204	52004	GAA000	98				A376493561	00	8,000.00				
	699	00	01 2000	204	52004	GAA000	98				A376493561	00	12,000.00				
00	210	97	15 00 000 000	101	0001 G 1 00 2 0 00 000	6150	GNEFND97	18 1			0.00	0.00	REVERTED APPN				
00	210	97	15 00 000 000	101	0001 G 1 00 2 0 00 000	6150	GNEFND97	20 1			0.00	0.00	REVERTED APPN				
00	210	97	15 00 000 000	101	0001 G 1 00 2 0 00 000	6150	GNEFND97	22 1			0.00	0.00	REVERTED APPN				
00	210	97	15 00 000 000	101	0001 G 1 00 2 0 00 000	6150	GNEFND97	24 1			0.00	0.00	REVERTED APPN				
00	210	97	15 00 000 000	101	0001 G 1 00 2 0 00 000	6150	GNEFND97	26 1			0.00	0.00	REVERTED APPN				

Move Encumbrances Of Continuing Appropriations To New FFY (Batch Type YZ)

All encumbrances of continuing appropriations are reported as expenditures at year-end. For ease of accounting, CALSTARS moves encumbrances of continuing appropriations to the current FFY. Encumbrances are automatically moved to the new FFY by the CSY050 and CSY051 programs as follows:

Generated Transactions

CSY050

For all records with a Reversion Indicator of **2** or **9**, the CSY050 program generates TC 212 or 213 transactions to close encumbrance documents in the old fiscal year. All of these transactions post with Batch Type **YZ**. The Current Document Number for these transactions is **CSY050DF-00** and the Reference Document Number is the liquidated document's Document Number.

CSY051

For all records with a Reversion Indicator of **2** or **9**, the CSY051 program generates TC 211, 212 or 213, 210 and/or TC 381 transactions to open the encumbrance documents in the new fiscal year. All of these transactions post with Batch Type **YZ**. The Current Document Number for these transactions is the original Document File Document Number and the Reference Document Number is **CSY051DF-00**.

Other File Activity

For records with Appropriation Symbols that are no longer in the AS Table, no transactions are generated. These records are printed on the CSY050-1 and CSY051-1 reports with the message "Bad Appn Sym".

Reports

The transactions generated by these programs are shown on the CSY050-1, Continuing Approp. Close Enc. In Old Year At Yec Report (Exhibit VI-13), and the CSY051-1, Continuing Approp. Repost Enc In New Year At Yec (Exhibit VI-13). In addition, the following messages may appear on the report:

<u>Message</u>	<u>Meaning</u>
BAD APPN SYM	The Appropriation Symbol on the encumbrance document is not in the old fiscal year's AS Table. Agencies must re-establish AS Table records for all documents without a valid Appropriation Symbol. If the re-established Appropriation Symbol has a Reversion

Indicator of **2** or **9**, agencies must manually carry forward Document File records using the transaction codes described above. If the re-established Appropriation Symbol is not **2** or **9**, no further action is required.

BAD PCA-NO

The PCA code of the encumbrance document is not in the Program Cost Account Table. However, the transaction is still created using the PCA and funding information from the Document File. This transaction posts to the Error Suspense File and requires correction.

ABNORM SIGN AMT

This message appears only on the CSY051-1 Report when the amount in the Payments/Collections field is positive (normal balance is negative). This message is for information only. The transaction (TC 381) is still created and posted. Since this is an abnormal balance, the cause should be researched.

EXHIBIT VI-13

CSY050-1 9990 (DEST: A1 CTL1) **** DEPARTMENT OF AIR QUALITY ***** ORG NUMBER: 9990
 CALSTARS CONTINUING APPROP. CLOSE ENC. IN OLD YEAR AT YEC REPORT ORG PAGE: 1
 07/05/01 (16.23)***** RUN PAGE: 1
 AGENCY ACTIVITY

```

-----
SEC AS FFY PG-EL-COM-TSK REF FUND-FS-M-FD CH C-OBJ-OD GLA DOC-NO/SFX IFD DOCUMENT (PY13) ADJUSTMENT (PY13) MESSAGE
XX XXX XX XX XX XXX XXX XXX XXXX X X XX X X XX XXX XXXX XXXXXXXX XX XX XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX
LIQUIDATION (PY13) COLLECT/PAY (PY13) INTER/DISC (PY13) RETENTION (PY13) PLAN DOC (PY13) MESSAGE
XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX
TC FFY FM INDEX AS FUND-FS-M-FD OD PCA-NO AO PROJ-NO WP LOC MULTI PURP VENDOR NO/SUF TRANS AMOUNT
XXX XX XX XXXX XXX XXXX X X XX XXX XXXXX XX XXXXXX XX XXXXXX XXXXXXXXXXXX XXXXXXXXXXXX XX XXXXXXXXXXXXXXXXXXXX
00 115 00 10 00 000 000 001 0942 A 2 02 1 0 00 000 6150 A-0036-0 02 49,023.15 .00
39,207.72- 39,207.72 .00 .00
213 00 13 1330 115 0942 A 2 02 402 11020 GDFSCS 90 000000B080 00 9,815.43
00 115 00 10 00 000 000 001 0942 A 2 02 1 0 00 000 6150 A-0036-0 03 49,023.15 .00
41,207.72- 41,207.72 .00 .00
213 00 13 1330 115 0942 A 2 02 402 11020 GDFSCS 90 000000B080 00 7,815.43
00 115 00 10 00 000 000 001 0942 A 2 02 1 0 00 000 6150 A-0334-8 03 115,000.00 .00
.00 .00 .00
213 00 13 1340 115 0942 A 2 02 382 11062 GRANTS 90 0000000455 00 115,000.00
  
```

CSY051-1 9990 (DEST: A1 CTL1) **** DEPARTMENT OF AIR QUALITY ***** ORG NUMBER: 9990
 CALSTARS CONTINUING APPROP. REPOST ENC IN NEW YEAR AT YEC REPORT ORG PAGE: 1
 07/05/01 (16.23)***** RUN PAGE: 1
 AGENCY ACTIVITY

```

-----
SEC AS FFY PG-EL-COM-TSK REF FUND-FS-M-FD CH C-OBJ-OD GLA DOC-NO/SFX IFD DOCUMENT (PY13) ADJUSTMENT (PY13) MESSAGE
XX XXX XX XX XX XXX XXX XXX XXXX X X XX X X XX XXX XXXX XXXXXXXX XX XX XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX
LIQUIDATION (PY13) COLLECT/PAY (PY13) INTER/DISC (PY13) RETENTION (PY13) PLAN DOC (PY13) MESSAGE
XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX
TC FFY FM INDEX AS FUND-FS-M-FD OD PCA-NO AO PROJ-NO WP LOC MULTI PURP VENDOR NO/SUF TRANS AMOUNT
XXX XX XX XXXX XXX XXXX X X XX XXX XXXXX XX XXXXXX XX XXXXXX XXXXXXXXXXXX XXXXXXXXXXXX XX XXXXXXXXXXXXXXXXXXXX
00 115 00 10 00 000 000 001 0942 A 2 02 1 0 00 000 6150 A-0036-0 02 49,023.15 .00
39,207.72- 39,207.72 .00 .00
211 01 01 1330 115 0942 A 2 02 402 11020 GDFSCS 90 000000B080 00 49,023.15
210 01 01 1330 115 0942 A 2 02 402 11020 GDFSCS 90 000000B080 00 39,207.72
381 01 01 1330 115 0942 A 2 02 402 11020 GDFSCS 90 000000B080 00 39,207.72
00 115 00 10 00 000 000 001 0942 A 2 02 1 0 00 000 6150 A-0334-8 03 115,000.00 .00
.00 .00 .00
211 01 01 1330 115 0942 A 2 02 402 11020 GDFSCS 90 000000B080 00 49,023.15
  
```

Cash Control File Carry Forward (Batch Type YO)

Cash Control File records are carried forward to the new year by the CFY052 program. This program performs the following:

Generated Transactions

This process generates the transactions to bring forward the balances within the Cash Control (CC) File. Batch Type **YO** is assigned to each transaction. The generated transactions are:

- TC 661 - Reload the available Federal Authorization in the current FFY. Note that a TC 661 is not generated if GLA 6245, Federal Authorization, is a negative amount.
- TC 662 - Reload the cash balance at the level of the SCO 44 account cash for Fund 0890, or reload the available cash balance for non-Federal funds.
- TC 663 - Reload the total unexpended appropriation cash of Fund 0890.
- TC 664 - Reload the ending SMIF balance into the current FFY.

These transactions are not generated if the D22 Descriptor Table Shared Fund Indicator = **S**.

Other File Activity

All activity from this program results from the system generated transactions described above. If the program is unable to generate a transaction due to one of the causes shown below, a message is displayed on the CFY052-1 Report.

Report

The transactions generated by this program are shown on the CSY052-1, Cash Control File Carry Forward Report (Exhibit VI-14) . In addition, the following messages may appear on the report:

<u>Message</u>	<u>Meaning</u>
FUND INACTIVE - PURGED	A Cash Control record was encountered with no current year activity and a prior year balance of zero. The record was <u>deleted</u> from the Cash Control File.
FUND INDICATOR INVALID - PURGED	The D22 Descriptor Table did not contain a valid Shared Fund Indicator for the fund. The record was <u>deleted</u> from the Cash Control File.
INVALID FUND - PURGED	The fund was not found on the D22 Descriptor Table. The record was <u>deleted</u> from the Cash Control File.

EXHIBIT VI-14

CSY052-1 *****
 CALSTARS
 09/14/2001 (17:58) *****

DEPARTMENT OF AIR QUALITY
 CASH CONTROL FILE CARRY FORWARD
 REPORT

 ORG NUMBER: 9990
 ORG PAGE: 1
 RUN PAGE: 1

----- AGENCY ACTIVITY -----

SECT	FUND	FUND-DETAIL	FED-CAT-NO	PROJECT	WP	TRANS-CODE	REV	TRANS-AMT	MESSAGE
XX	XXXX	XX	XXXXXXXX	XXXXXX	XX	XXX	X	ZZ,ZZZ,ZZZ,ZZ9.99	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
00	0001					662	R	350,313,598.21	
00	0001	01				662	R	46,143,604.12	
00	0831	01		976195	01	662	R	610,599.73	
00	0890		45154011	298100	95	662		19,750.00	
00	0890		45154011	298100	95	663	R	19,750.00	
00	0942								AMOUNTS ALL 0 - PURGED
00	0942	01				662		2,369.15	
00	0942	02				662		1,498.15	
00	0942	03				662		416.07	
00	0998					662		597,808.95	

Operating File Carry Forward

Operating File records are carried forward to the new year by the CFY056 program. This program performs the following:

Generated Transactions

No transactions are generated by this process.

Other File Activity

Operating (OP) File balances from the prior year are carried forward to the current year as follows:

<u>Prior Year</u>		<u>Current Year</u>
CURRENT-BAL-PY13	MOVED TO	CURRENT-MONTH-PY13
CURRENT-BAL-PY13	ADDED TO	PRIOR-YEAR-BAL (PY1)
PRIOR-YEAR-BAL (PY1)	ADDED TO	PRIOR-YEAR-BAL (PY1) ^{a/}

^{a/} This step is not performed if the GLA is 6150, 6151 or 6160.

This process is performed by an internal program rather than by the generation of transactions. The prior year records are purged from the OP File after the process is complete.

If the program is unable to carry forward a record due to one of the causes shown below, a message is displayed on the CFY056-1 Report.

Report

The records carried forward by this program are shown on the CSY056-1, Operating File Purge Merge Report (Exhibit VI-15). The control key is defined in Exhibit VI-16. In addition, the following messages may appear on the report. The MSG codes and their messages are shown in the report header.

<u>Message</u>	<u>Meaning</u>
1= ZERO BAL PURGED	Any OP File record that contained zero balances for all prior years was <u>deleted</u> .
2= NO AS APPN SYM	An OP File record was found with no matching Appropriation Symbol in the AS Table. The OP File record was <u>deleted</u> .
3= GL6170 PURGED	All prior year OP File records related to Obligations were <u>deleted</u> . All Obligations should have been accrued at year end.
4= BAD TRANS YEAR	An OP File record with a Transaction Year older than the prior fiscal year was found. The OP File record was <u>deleted</u> .

5= REVER 1 PURGED

An OP File record relating to a reverted appropriation was found. The OP File record was deleted.

6= REVER 3 PURGED

An OP File record was found relating to a reverted appropriation where the Fund was not 0890. The OP File record was deleted.

EXHIBIT VI-15

CFY056-1	*****	DEPARTMENT OF AIR QUALITY	*****	ORG NUMBER:	9990
		CALSTARS O P E R A T I N G F I L E P U R G E M E R G E R E P O R T		ORG PAGE:	1
09/14/01 (17.58)	*****			RUN PAGE:	1

AGENCY ACTIVITY

1= ZERO BAL PURGED 2= NO AS APPN SYM 3= GL6170 PURGED 4= BAD TRANS YEAR 5= REVER 1 PURGED 6= REVER 3 PURGED

[illegible]

EXHIBIT VI-16

OPERATING FILE CONTROL KEY

<u>FIELD NAME</u>	<u>START</u>	<u>LENGTH</u>
ORG-CODE	1	4
GL-ACCT-NO	5	4
D-I-TRANS-IND	9	1
INDEX	10	4
SECTION	14	2
SUB-SECTION	16	2
UNIT	18	2
SUB-UNIT	20	2
SUB-SUB-UNIT	22	2
LOCATION	24	6
FUND4	30	4
SUB-FUND4	34	4
FUND-SOURCE	38	1
METHOD	39	1
FUND-DETAIL-1	40	1
FUND-DETAIL	41	2
APPN-SYM	43	3
PROG	46	2
ELEM	48	2
COMPONENT	50	3
TASK	53	3
CHAR	56	1
REFERENCE	57	3
SEQUENCE	60	2
PCA-LEVEL-1	62	5
PCA-NO	67	5
PCA-TYPE	72	1
PCA-ACTIVITY	73	4
PROJ-TYPE	77	1
PROJ-NO	78	6
WORK-PHASE	84	2
CATEGORY	86	1
OBJECT	87	2
OBJ-DETAIL	89	3
AGCY-OBJ	92	2
ENACT-YR4	94	4
SOURCE	98	6
AGCY-SOURCE	104	2
FFY4	106	4
TRANS-YR4	110	4
MULTI-PURPOSE-CODE	114	12
CFIS-GL-ACCT-NO	124	4

Subsidiary File Carry Forward

Subsidiary File records are carried forward to the new year by the CFY049 program. This program performs the following:

Generated Transactions

No transactions are generated by this process.

Other File Activity

During the YEC process, prior year ending balances in the Subsidiary File (SF) are summed and carried forward to the beginning balances for the current year. This process is performed by an internal program rather than by the generation of accounting transactions. The prior year records are purged from the SF File after the process is completed.

If the program is unable to carry forward a record due to one of the causes shown below, a message is displayed on the CFY056-1 Report.

Report

The records carried forward by this program are shown on the CFY049-1, Subsidiary File Carry Forward Report (Exhibit VI-17). In addition, the following messages may appear on the report:

<u>Message</u>	<u>Meaning</u>
DEL-BALANCE = ZERO	The sum of the Beginning Balance, Adjustment Amount, Increase, and Decrease was equal to zero. The record was <u>deleted</u> from the SF File.
DEL-SF HAS NEW YEAR	The prior year balance was rolled forward and added to the current year activity. The prior year record was <u>deleted</u> from the SF File.
DEL-SF YR < SM PFY	A SF File record was encountered that was older than the prior year. The record was <u>deleted</u> from the SF File.
DEL-SF FOR BUDGET GL	Subsidiary records against budgetary GLA's are deleted. This aligns the SF File with the GL File, which deletes Budgetary during the year-end process.
DEL-SF FOR NOMINL GL	Subsidiary records against nominal GLA's are deleted. This aligns the SF File with the GL File, which closes all nominal accounts into Fund Balance during the year-end process.
RECORD ADDED	A record was created for the new Transaction Year in the Subsidiary File. The prior year balance was established in the Beginning-Balance field of the new record.
RECORD UPDATED	A matching current year SF File record was found. The prior year balance was established in the Beginning-Balance field of the matching record.

EXHIBIT VI-17

CFY049-1 ***** DEPARTMENT OF AIR QUALITY ***** ORG NUMBER: 9990
 CALSTARS S U B S I D I A R Y FILE CARRY FORWARD REPORT ORG PAGE: 1
 09/14/01 (17.58) ***** RUN PAGE: 1

----- AGENCY ACTIVITY -----

SECT XX	TRANS-YR XX	FUND XXXX	FUND-DET XX	PROJECT XXXXXX	GLA XXXX	SUBS-ACCT-NO XXXXXXXX	BEGINNING-BALANCE ZZZ,ZZZ,ZZZ,ZZZ.ZZ	MESSAGE XXXXXXXXXXXXXXXXXXXX
00	00	0001	00	000000	1400	00010000	346,892.24	RECORD UPDATED
00	99	0001	00	000000	1400	00010000	346,892.24	DEL-SF HAS NEW YEAR
00	00	0001	00	000000	1400	08310000	9,044.02	RECORD ADDED
00	99	0001	00	000000	1400	08310000	9,044.02	DEL-SF HAS NEW YEAR
00	99	0001	00	000000	1400	09980000	.00	DEL-BALANCE = ZERO
00	00	0001	00	000000	1600	13160000	334,950.39-	RECORD ADDED
00	99	0001	00	000000	1600	13160000	334,950.39-	DEL-SF HAS NEW YEAR
00	00	0001	00	000000	1600	13190000	14,048.21-	RECORD ADDED
00	99	0001	00	000000	1600	13190000	14,048.21-	DEL-SF HAS NEW YEAR
00	99	0001	00	000000	1730	05120000	.00	DEL-BALANCE = ZERO
00	00	0001	00	000000	1730	06660000	99,000.00	RECORD UPDATED
00	99	0001	00	000000	1730	06660000	99,000.00	DEL-SF HAS NEW YEAR
00	00	0001	00	000000	1730	06660200	9,000.00	RECORD ADDED
00	99	0001	00	000000	1730	06660200	9,000.00	DEL-SF HAS NEW YEAR
00	00	0001	00	000000	3110	00010000	6,990.51-	RECORD UPDATED
00	99	0001	00	000000	3110	00010000	6,990.51-	DEL-SF HAS NEW YEAR
00	00	0001	00	000000	3110	00940000	1,681.79-	RECORD UPDATED
00	99	0001	00	000000	3110	00940000	1,681.79-	DEL-SF HAS NEW YEAR
00	00	0001	00	000000	3110	05120000	231,453.24-	RECORD ADDED

Grant Project File Purge

Project Control records are purged from the Grant Project File during the YEC process if the Project Number/Work Phase Table record was deleted prior to YEC. Only one transaction message (**PC NO MATCH - GP REC DELETED**) is generated during the CFY054 process. The Key to the Grant Project File records that are deleted are printed on the CFY054-1, CALSTARS Year-end Close Grant Project Purge Process Report. (An example of the output is not shown.)

Verification of the YEC Process

After completing the YEC process, the following two checks must be completed:

- ✱ The Error Suspense File must be reviewed to ensure that no closing transactions were rejected. For example, Errors may occur if: General Ledgers are maintained by project and the project has been deleted from the PC Table; established Section General Ledger levels are inconsistent; etc. ***The YEO process cannot begin (due to system edits) if transactions from YEC are on the Error Suspense File.***
- ✱ After all YEC transactions have successfully posted, agencies must request a G01 (PY option) and compare it to the G02 Report, Post-closing Trial Balance. Ensure that the nominal accounts (GLAs 8000-9999) are closed (i.e., do not appear in the G02 Report, Post-closing Trial Balance). If all nominal accounts are closed, the agency may proceed with YEO.

AUTOMATED YEAR-END OPEN PROCESS

YEO (open the new year) is the second step of the process. It generates transactions that create opening balances in the General Ledger File and reverses FM 13 adjusting entries if the automated reversal option was selected at input.

IMPORTANT: Before setting the OC Table Run YEC Indicator to **E** to initiate the YEO process, carefully review and follow the instructions in the *Automated Reversal of FM 13 Adjusting Entries Batches During YEO* section below.

Automated Reversal of FM 13 Adjusting Entries Batches During YEO

During YEO, batches that were previously input to Fiscal Month 13 and coded according to the Automated Accrual Reversal Process requirements discussed in Chapter II, section *Use of Fiscal Month for Year-end Adjustments*, are automatically reversed. These batches were recorded in the Year-end Adjustments (YA) File as they were entered. CALSTARS selects ALL transactions from the YA File for reversal. A final review of the CSTARY01 Report (see Chapter II, Exhibit II-3) should be performed prior to running YEO to ensure that all transactions in the YA

File should be reversed. The following changes are made to each transaction when they are assembled into the reversing batches:

- ✧ Batch Date is changed to the current processing date;
- ✧ Batch Type is changed to **AN**;
- ✧ Batch Number is changed to **001** and is incremented by one for each original batch/processing date combination;

NOTE: If the batch posted over two days, the reversal process creates two batches sequenced in processing date order.

- ✧ The Reverse Code field is changed to its opposite value:
 - **blank** becomes **R**, and
 - **R** becomes **blank**;
- ✧ Fiscal Month is changed as follows:
 - If the current FM is **01** (July), the FM is set to the current FM;
OR
 - If the prior FM is closed (OC Table Prior Month Open Indicator is **C**, **N** or **T**), the FM is set to the current FM;
OR
 - If neither condition applies, the FM is set to the prior FM.

The CFY061-1, Batched FM13 Accruals for Reversal Report (Exhibit VI-18), is produced when the transactions from the YA File are assembled into reversing batches. It displays the reversal batches which will be processed in the next regular batch processing cycle. The last page of the report contains the counts for number of transactions and batches. These counts should be used when performing the daily system reconciliation.

Important Considerations

Monthly Cost Allocation and Fund Split Considerations

The reversal of all transactions in the YA File occurs during the YEO process. YEO is independent of the monthly cost allocation/fund split (CA/FS) cycle;

EXHIBIT VI-18

CFY061-1 *****
 CALSTARS DEPARTMENT OF AIR QUALITY *****
 08/20/01 (18.34) *****
 REPORT

ORG NUMBER: 9990
 ORG PAGE: 1
 RUN PAGE: 1

TRANS ID	FFY	FUND	FD	DOCUMENT NUMBER	GLAN	TRANS CODE	REV	FM	INDEX	OBJ/AGCY	PCA	TRANSACTION AMOUNT
0108070N001000010	97	0001	00	OCA63837 01		517	R	02			10050	15,777.00
0108070N001000020	97	0001	00	OCA63837 02	3210	519	R	02	1000		10050	6,320.00
* BATCH ID: 0108070N001 BATCH COUNT: 2 BATCH AMOUNT: 22,097.00												
0108070N002000010	98	0001	00	A1-ENTRY 00		530	R	02				245.82
0108070N002000020	98	0001	00	A2-ENTRY 00		532	R	02				3,712.50
0108070N002000030	98	0001	00	A10ENTRY 00		585	R	02			10050	1,822.50
* BATCH ID: 0108070N002 BATCH COUNT: 3 BATCH AMOUNT: 5,780.82												
TOTAL TRANS COUNT/AMT:										5	27,877.82	
TOTAL BATCH HEADERS:										2		

however, if an agency is using the automated reversal process and has transactions that post to GLA 9000-Expenditures, CA/FS may be required.

WARNING: *If CA/FS has already run for the Prior Month, YEO transactions must be directed to post to the Current Month. This is to insure that the generated reversal transactions from the YA File are available for CA/FS the next time it is run.*

The YEC process sets the OC Table Prior Month Open Indicator to **Y**. If nothing is done, YEO (and the YA File, by default) posts to the Prior Month. To insure that the YA File posts to the Current Month, set the OC Table Prior Month Open Indicator to **T** (preferred) or **N** after running YEC and before running YEO. See the chart below for further clarification:

SUMMARY OF POSTING SITUATIONS	
SITUATION	ACTION
YA File and YEO run before monthly CA/FS	None. Automated reversal entries and YEO transactions will post to the <u>prior month</u> and be available for monthly CA/FS (i.e., the prior month's closing).
YA File and YEO run after monthly CA/FS	Set OC Table Prior Month Open Indicator to T or N . Automated reversal entries and YEO will post in the <u>current month</u> and be available for the <u>next</u> CA/FS (i.e., the current month's closing).

All transactions posted to the YA File will be reversed

The automated adjusting entry reversal process does not evaluate transactions to determine if they should be reversed. Agencies must review the reports described in the sections above to insure that only appropriate transactions have posted to the YA File.

YA File Purged on May 1st

In preparation for the next year-end close process, all transactions remaining in the YA File on May 1st will be purged. Transactions are removed from the YA File when they are put in reversal batches during the YEO process. Since most agencies run YEO long before May, the YA File will usually be empty by May 1st.

IMPORTANT: If an agency has not run the YEO process by May 1st, any transactions in the YA File will be lost. Reversing transactions will then require manual input.

HY File Purge

Online HY activity for the prior-prior fiscal year is purged as part of the YEO process. For additional information on the History File, refer to Volume 1, Chapter VII.

Open General Ledger (Batch Type YS)

When the *new year* OC Table Run YEC Indicator is set to **E** the CFY060-1, Year-end Open Verification Report, is issued. This one-page report contains one of two messages:

NEW YEAR OPEN WILL BE PROCESSED FOR YOUR ORGANIZATION

This message indicates the OC Table Run YEC Indicator **E** setting was accepted and the transactions generated from the process should be posted in the next system update;

OR

NEW YEAR OPEN PROCESS DID NOT RUN BECAUSE OF YEAR-END CLOSE ENTRIES ON THE ERROR FILE

YEO cannot begin if errors from YEC are on the Error Suspense File. If the new OC Table Run YEC Indicator is set to **E**, the CFY060-1 Report will be issued daily until YEC errors are cleared. Once corrections are made and successfully processed, the YEO process will start with no further action by the agency.

CALSTARS generates transactions to bring forward beginning general ledger balances:

TC 691 - YEC-To Load New Year **Debit Balance** - General Ledger File

TC 692 - YEC-To Load New Year **Credit Balance** - General Ledger File

The CFY048-1, General Ledger Open Report (Exhibit VI-19), shows the transactions that were generated to load beginning general ledger balances.

EXHIBIT VI-19

CFY048-1 *****
 CALSTARS DEPARTMENT OF AIR QUALITY
 G E N E R A L L E D G E R O P E N REPORT
 09/14/01 (18.34) *****

ORG NUMBER: 9990
 ORG PAGE: 1
 RUN PAGE: 1

AGENCY ACTIVITY

SECTION	TRAN	YR	FUND	FD	GAAP	PROJECT	GL-TRAN	ACCT	NO	DR-CR	CURR BAL PY13	START-OF-YR	MESSAGE
XX	XX	XXXX	XX	X	XXXXXX	XXX	XXXX	X	ZZ,ZZZ,ZZZ,ZZZ.99-	ZZ,ZZZ,ZZZ,ZZZ.99-	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
TC	FFY	FM	INDEX	AS	FUND-FS-M-FD	OD	GL-ACCT	AO	PROJ-NO	WP	LOC	MULTI PURP	VENDOR NO/SUF
XXX	XX	XX	XXXX	XXX	XXXX	X X XX	XXX	XXXX	XXXXXX	XX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX
													ZZ,ZZZ,ZZZ,ZZZ.99 X
00	99	0000	00	0	000000	R02	6242	D			82,296.74	.00	CLOSE TYPE=0 PURGED
00	99	0000	00	0	000000	R02	6243	C			82,296.74-	.00	CLOSE TYPE=0 PURGED
00	99	0001	00	0	000000	101	1110	D			5,895.35	.00	GL DETAIL REC PURGED
00	99	0001	00	0	000000	102	1110	D			10,612,258.38	.00	GL DETAIL REC PURGED
00	99	0001	00	0	000000	104	1110	D			169,921.29	.00	GL DETAIL REC PURGED
00	99	0001	00	0	000000	107	1110	D			196,141.87	.00	GL DETAIL REC PURGED
00	99	0001	00	0	000000	108	1110	D			743,725.20	.00	GL DETAIL REC PURGED
00	99	0001	00	0	000000	109	1110	D			944,899.59	.00	GL DETAIL REC PURGED
00	99	0001	00	0	000000	115	1110	D			1,586,074.23	.00	GL DETAIL REC PURGED
00	99	0001	00	0	000000	140	1110	D			22,725.86	.00	GL DETAIL REC PURGED
00	99	0001	00	0	000000	157	1110	D			4,794,799.31	.00	GL DETAIL REC PURGED
00	99	0001	00	0	000000	170	1110	C			1,294,942.54-	.00	GL DETAIL REC PURGED
00	99	0001	00	0	000000	171	1110	C			18,213,880.01-	.00	GL DETAIL REC PURGED
00	99	0001	00	0	000000	289	1110	C			50,033.79-	.00	GL DETAIL REC PURGED
00	99	0001	00	0	000000	438	1110	C			360,122.33-	.00	GL DETAIL REC PURGED
00	99	0001	00	0	000000	691	1110	D			.00	3,862,416.39	GL DETAIL REC PURGED
691	99	02			0001		1110						3,019,878.80
00	99	0001	00	0	000000	520	1130	D			.00	.00	GL DETAIL REC PURGED

Listed below are the generated transaction messages that may be found on the CFY048-1 Report and their meanings:

<u>Message</u>	<u>Meaning</u>
CLOSE TYPE=0 PURGED	Prior year budgetary records are <u>deleted</u> from the GL File during YEO.
CLOSE TYPE=2 PURGED	The GL "Nominal Accounts" were closed into Fund Balance and are <u>deleted</u> .
GL DETAIL REC PURGED	The prior year GL "Real Account" record was <u>deleted</u> after the ending balance was <u>reestablished</u> in the new fiscal year.
PRIOR YR REC PURGED	A GL record was encountered that was older than the year being closed. The record was <u>deleted</u> from the GL File.

If Project General Ledgers are used, a lookup of the Work Phase is performed that matches the Project number in the GL File. When a PC Table record is not found, Work Phase cannot be applied and therefore posts to the Error Suspense File. If the agency no longer maintains Project General Ledgers, deleting the Project through error correction allows the entry to post.

Completion of YEO Process

After the YEO process is run, CALSTARS automatically sets the OC Table Run YEC Indicator to **X**, indicating the completion of YEC/YEO. The OC Table Prior Year Open Indicator is also automatically set to **N**.

Verify the beginning balances carried forward by comparing the FM=PY G01 Report (requested after YEC but before YEO) to a CM G01 Report requested (after YEO) with a Report Period Option of **Y**. Verify that the ending balance on the PY G01 Report agrees with the beginning balance on the CM G01 Report for the Real Accounts (i.e., the cash, receivable and payable accounts). The balance brought forward for GLA 6150, Encumbrances, should be verified in the same manner.

AUTOMATED REPORTS GENERATED FROM YEC AND YEO

Many one-time reports are generated as a result of the year-end closing and opening processes. All of these reports must be carefully labeled and filed to maintain a complete record for audit purposes.

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